

the absence of a genuine issue of material fact. See Fed. R. Civ. P. 56(c); Celotex Corp. v. Catrett, 477 U.S. 317, 322 (1986); Kreschollek v. S. Stevedoring Co., 223 F.3d 202, 204 (3d Cir. 2000). The Court notes several substantial factual disputes concerning, for example: (1) the correct portion of the proceeds of the sale of the corporation's assets allocable to the sale of the liquor license; (2) whether the Internal Revenue Service properly served the Notices of Federal Tax Lien; and (3) whether Defendant Frost had sufficient notice of the existence of the federal tax liens. Because of these disputes, and because the Court must view the inferences to be drawn from the underlying facts in the light most favorable to Defendants, see Curley v. Klem, 298 F.3d 271, 276-77 (3d Cir. 2002), the Court finds that summary judgment is not appropriate at this time.

CONCLUSION

For the foregoing reasons, and for good cause shown,

IT IS on this 29th day of August, 2006,

ORDERED that Plaintiff United States's Motion for Summary Judgment [22] is
DENIED.

s/Anne E. Thompson
ANNE E. THOMPSON, U.S.D.J.